IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 6TH NOVEMBER 2006 / 15TH KARTHIKA 1928

ST.Rev..No. 81 of 2005()

TA.623/1996 of S.T.A.T.ADDL.BENCH,ERNAKULAM
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REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA, REP. BY DEPUTY
COMMISSIONER (LAW), COMMERCIAL TAXES,
ERNAKULAM.

BY GOVERNMENT PLEADER SRI. V.V. ASOKAN.

RESPONDENTS: APPELLANT/ASSESSEE:

M/S. P.V.R. TOURIST HOUS,
BAR ATTACHED HOTEL, PALARIVATTOM, KOCHI.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 06/11/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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S.T.REV. No. 81 OF 2005

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Dated this the 6th day of November, 2006.

JUDGMENT

Ramachandran Nair, J.

Since the issue raised, that is liability for sales tax on empty bottles, is covered against the respondent assessee in the decision reported in **M/s. K.Sreedharan & Co.(P) Ltd., Kannur v. State of Kerala** ((2000) 8 K.T.R. 480), the Sales Tax Revision filed by the State is allowed, reversing the order of the Tribunal on this question and confirming the assessment on sale of empty bottles.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

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K.S.RADHAKRISHNAN & K.M.JOSEPH, JJ.

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W.A. No. OF 200

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JUDGMENT

Dated this the day of February, 200.